

Real Property Tax Deeded to the State

This process is covered under Title 42 – Taxation, Chapter 18, Articles 6, 6.1 and 7, approximately Sections 42-18251 through 18304. This is not public land. It is private land held by the State for delinquent taxes, recoverable fees and costs. Much of the tax deeded land located in Gila County has little or no value because the parcels are small and are located on hillsides, creek beds, etc. It is up to the prospective buyer to determine if the land is worth purchasing.

Land which is one and one-half to two years delinquent: The Treasurer places a lien on the property and conducts a tax lien sale in February. Parcels not sold at the tax lien sale are held on the delinquent list for another five years (42-18261). The lien may be purchased over the counter at the Treasurer's Office during that time. FOR MORE INFORMATION, CONTACT THE GILA COUNTY TREASURER.

After five years (6.5 – 7 years total delinquency): The Treasurer notifies the Board of Supervisors that the property is available for deeding to the State. Before preparing a Treasurer's Deed, the Treasurer shall cause a limited title search to be made (42-18263) and posting and publication requirements must be met. The Treasurer prepares a Treasurer's Deed by which the property is deeded to the State of Arizona for back taxes.

Per 42-18262 (A), "The costs incurred by the county treasurer under this article are a charge against the county general fund until recovered through redemption of the tax lien or sale of the land under tax deed." Such costs as title search, mailing, posting and publication of notices and mileage fees for the individual posting the property are recoverable under statute and are charged to the total cost of the deed when it is sold to a private citizen.

On or before the first Monday in November (42-18301) the Clerk of the Board of Supervisors' office prepares a listing of parcels deeded to the State since the prior year sale. The minimum bid is for the total back taxes, fees and costs from the Treasurer's office. Beginning 2003, an administrative fee of \$50 will be added to the total amount on all properties deeded to the State. The list must be advertised in the official newspaper of the county for 4 consecutive weeks, posted in two or more public locations in all Supervisory districts where the land is located, and posted in the Board of Supervisors' office and the Gila County Sheriff's office. The annual Supervisor's tax sale usually takes place in December. The list will also be posted on the County website.

Any parcels not sold at the annual Supervisors' tax sale are available for sale at any time through a sealed bid process.

Additional questions may be directed to office of the Clerk of the Board.